

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Vickie Semke
DOCKET NO.: 05-26024.001-R-1
PARCEL NO.: 05-06-408-009-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Vickie Semke, the appellant, by attorney Thomas J. Boyle of Chicago and the Cook County Board of Review (board).

The appellant, through counsel, argued unequal treatment in the assessment process as the basis of appeal. The appellant requested relief in the subject's improvement assessment based on vacancy. The appellant claimed through a sworn affidavit that the subject was purchased in 2003 and uninhabitable in 2004 and part of 2005, due to residential rehabilitation. As evidence of vacancy the appellant submitted a Certificate of Occupancy dated April 8, 2005. The certificate disclosed that "conditions completed November 8, 2005". The appellant requested a partial occupancy factor be applied to the improvement because it was uninhabitable in part of 2005. No other assessment or occupancy data was submitted. Based on this evidence the appellant requested a revised improvement assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$73,144, or \$15.76 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of frame or stucco construction and range in age from 14 to 48 years. The comparables contain three or four bathrooms with half-baths, two with full or partial basements; two have air conditioning, all have fireplaces and two-car garages. The comparables range in size from 4,829 to 4,944 square feet of living area and have improvement assessments of between \$107,538 and \$125,222 or from \$22.39 to \$25.93 per square foot of living area. The board also disclosed the subject was purchased in July

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 30,960
IMPR. \$ 73,144
TOTAL: \$104,104

Subject only to the State multiplier as applicable.

PTAB/TMcG. 6/08

2003 for \$1,003,450 and has been assigned a 73.4% occupancy factor for 2005. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the fact that the subject property was not occupied during part of 2005 does not demonstrate the subject was not equitably assessed. Additionally, there was no showing that the subject's market value was impacted by its vacancy during 2005. The subject was purchased for \$1,003,450 and has a current assessment of approximately 10% of the purchase price and also enjoys a partial occupancy factor for 2005. Finally, there was no showing by the appellant that the Cook County assessment officials had any type of policy of adjusting the assessment of residential property because of vacancy. For these reasons the Property Tax Appeal Board the submitted evidence is insufficient to effect a further assessment change.

The PTAB finds the board's comparables are fairly similar to the subject. These properties have improvement assessments ranging from \$22.39 to \$25.93 per square foot of living area. The subject's per square foot improvement assessment of \$15.76 is below this range of properties due to the purchase price and an occupancy factor. The PTAB finds the board's evidence supports the subject's present assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed or over valued by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.